

lands, providing national leaders and the public with the status and trends related to these resources and helping forecast the availability of critical water supplies;

Whereas the NRCS has helped communities develop and implement thousands of locally led projects that continue to provide flood control, soil conservation, water supply, and recreational benefits to all Americans, while providing business and job creation opportunities as well;

Whereas, since its establishment, the NRCS has developed, tested, and demonstrated conservation practices, helped develop the science and art of conservation, and continues to strive toward innovation;

Whereas the NRCS encourages and works with landowners and land users to adopt conservation practices and technologies in a voluntary manner to address natural resource concerns;

Whereas NRCS employees serve in offices in every State and territory, while other employees assist other countries and governments;

Whereas, while some NRCS employees work directly with landowners, other employees serve in support of NRCS field operations, but all work toward a common goal of improving the condition of all natural resources found on private lands, knowing when they succeed, all Americans benefit; and

Whereas the NRCS has been "helping people, help the land" for 75 years: Now, therefore, be it

*Resolved by the Senate (the House of Representatives concurring), That Congress—*

(1) congratulates the outstanding conservation professionals of the Natural Resources Conservation Service on the occasion of the 75th anniversary of the Natural Resources Conservation Service;

(2) recognizes the vital role conservation plays in the well-being of the United States;

(3) expresses its continued commitment to the conservation of natural resources on private lands in both the national interest and as a national priority; and

(4) recognizes the services that the Natural Resources Conservation Service provides to the United States by helping farmers, ranchers, and other landowners to protect soil, water, and related natural resources.

#### AMENDMENTS SUBMITTED AND PROPOSED

SA 3736. Mr. WEBB (for himself, Mrs. BOXER, Mr. SANDERS, Mrs. MURRAY, Mrs. LINCOLN, Mr. DURBIN, and Mr. BURRIS) submitted an amendment intended to be proposed by him to the bill S. 3217, to promote the financial stability of the United States by improving accountability and transparency in the financial system, to end "too big to fail", to protect the American taxpayer by ending bailouts, to protect consumers from abusive financial services practices, and for other purposes; which was ordered to lie on the table.

SA 3737. Mrs. BOXER submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra.

SA 3738. Mr. SANDERS (for himself, Mr. FEINGOLD, Mr. DEMINT, Mr. LEAHY, Mr. MCCAIN, Mr. WYDEN, Mr. GRASSLEY, Mr. DORGAN, Mr. VITTER, Mrs. BOXER, Mr. BROWNBACK, Mr. RISCH, Mr. WICKER, Mr. GRAHAM, Mr. HATCH, and Mr. CRAPO) submitted an amendment intended to be proposed by him to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3739. Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) proposed an amendment to the bill S. 3217, supra.

SA 3740. Mr. SANDERS (for himself, Mr. LEAHY, Mr. HARKIN, Mr. WHITEHOUSE, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3741. Mr. NELSON, of Florida submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3742. Mr. MCCAIN submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3743. Mr. CORKER (for himself and Mr. BENNETT) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3744. Mrs. HAGAN (for herself, Mr. DURBIN, and Mr. SCHUMER) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3745. Mrs. HAGAN submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3746. Mr. WHITEHOUSE (for himself, Mr. MERKLEY, Mr. DURBIN, Mr. SANDERS, Mr. LEVIN, and Mr. BURRIS) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3747. Mr. BENNETT (for himself, Mr. ISAKSON, Ms. KLOBUCHAR, Mr. TESTER, and Mr. BEGICH) submitted an amendment intended to be proposed by him to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3748. Mrs. FEINSTEIN (for herself, Mr. GREGG, and Ms. SNOWE) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3749. Mr. TESTER (for himself, Mr. CONRAD, Mrs. MURRAY, Mr. BURRIS, and Mrs. HUTCHISON) submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3750. Mr. TESTER submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

SA 3751. Mr. NELSON, of Florida submitted an amendment intended to be proposed to amendment SA 3739 proposed by Mr. REID (for Mr. DODD (for himself and Mrs. LINCOLN)) to the bill S. 3217, supra; which was ordered to lie on the table.

#### TEXT OF AMENDMENTS

**SA 3736.** Mr. WEBB (for himself, Mrs. BOXER, Mr. SANDERS, Mrs. MURRAY, Mrs. LINCOLN, Mr. DURBIN, and Mr. BURRIS) submitted an amendment intended to be proposed by him to the bill S. 3217, to promote the financial

stability of the United States by improving accountability and transparency in the financial system, to end "too big to fail", to protect the American taxpayer by ending bailouts, to protect consumers from abusive financial services practices, and for other purposes; which was ordered to lie on the table; as follows:

At the end, insert the following:

#### TITLE XIII—TAXPAYER FAIRNESS ACT

##### SEC. 1301. SHORT TITLE.

This title may be cited as the "Taxpayer Fairness Act".

##### SEC. 1302. FINDINGS.

Congress finds the following:

(1) During the years 2008 and 2009, the Nation's largest financial firms received extraordinary and unprecedented assistance from the public.

(2) Such assistance was critical to the success and in many cases the survival of these firms during the year 2009.

(3) High earners at such firms should contribute a portion of any excessive bonuses obtained for the year 2009 to help the Nation reduce the public debt and recover from the recession.

##### SEC. 1303. EXCISE TAXES ON EXCESSIVE 2009 BONUSES RECEIVED FROM MAJOR RECIPIENTS OF FEDERAL EMERGENCY ECONOMIC ASSISTANCE.

(a) IMPOSITION OF TAX.—Chapter 46 of the Internal Revenue Code of 1986 is amended by adding at the end the following new section:

##### "SEC. 4999A. EXCESSIVE 2009 BONUSES RECEIVED FROM MAJOR RECIPIENTS OF FEDERAL EMERGENCY ECONOMIC ASSISTANCE.

"(a) IMPOSITION OF TAX.—There is hereby imposed on any person who receives a covered excessive 2009 bonus a tax equal to 50 percent of the amount of such bonus.

"(b) DEFINITION.—For purposes of this section, the term 'covered excessive 2009 bonus' has the meaning given such term by section 280I(b).

"(c) ADMINISTRATIVE PROVISIONS AND SPECIAL RULES.—

"(1) WITHHOLDING.—

"(A) IN GENERAL.—In the case of any covered excessive 2009 bonus which is treated as wages for purposes of section 3402, the amount otherwise required to be deducted and withheld under such section shall be increased by the amount of the tax imposed by this section on such bonus.

"(B) BONUSES PAID BEFORE ENACTMENT.—In the case of any covered excessive 2009 bonus to which subparagraph (A) applies which is paid before the date of the enactment of this section, no penalty, addition to tax, or interest shall be imposed with respect to any failure to deduct and withhold the tax imposed by this section on such bonus.

"(2) TREATMENT OF TAX.—For purposes of subtitle F, any tax imposed by this section shall be treated as a tax imposed by subtitle A.

"(3) NOTICE REQUIREMENTS.—The Secretary shall require each major Federal emergency economic assistance recipient (as defined in section 280I(d)(1)) to notify, as soon as practicable after the date of the enactment of this section and at such other times as the Secretary determines appropriate, the Secretary and each covered employee (as defined in section 280I(e)) of the amount of covered excessive 2009 bonuses to which this section applies and the amount of tax deducted and withheld on such bonuses.

"(4) SECRETARIAL AUTHORITY.—The Secretary may prescribe such regulations, rules, and guidance of general applicability as may be necessary to carry out the provisions of this section, including—